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**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

**UNITED STATES OF AMERICA and
WILLIE WILCOX, Revenue Officer,**

Petitioners,

v.

JAMES D. BREWER,

Respondent.

Case No. C-07-4049-EMC

**PROOF OF SERVICE AND
DECLARATION OF S. BUGOS**

I, STEPHEN BUGOS, pursuant to 28 U.S.C. Subsection 1746, declare and state as follows:

1. I am a Revenue Officer with the Internal Revenue Service of the United States Department of Treasury at 100 Smith Ranch Road, San Rafael, California.

2. On August 16, 2007, at approximately 7:35 p.m., a copy of the Order to Show Cause Re: Enforcement of Internal Revenue Summons and the Verified Petition to Enforce Internal Revenue Service Summons was served on an adult residing at the dwelling house of the respondent at 1755 Novato Blvd., G1, Novato, California, the respondent's dwelling house..

I declare under penalty of perjury that the foregoing is true and correct.

Executed on August 23rd, 2007, San Rafael, California.

/s/ Stephen Bugos
STEPHEN BUGOS

CERTIFICATE OF SERVICE

I, **KATHY TAT** declare:

That I am a citizen of the United States of America and employed in San Francisco County, California; that my business address is Office of United States Attorney, 450 Golden Gate Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen years, and am not a party to the above-entitled action.

I am employed by the United States Attorney for the Northern District of California and discretion to be competent to serve papers. The undersigned further certifies that I caused a copy of the following:

PROOF OF SERVICE AND DECLARATION OF S. BUGOS

to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed envelope, and served as follows:

 X **FIRST CLASS MAIL** by placing such envelope(s) with postage thereon fully prepaid in the designated area for outgoing U.S. mail in accordance with this office's practice.

 PERSONAL SERVICE (BY MESSENGER/HAND DELIVERED)

 FACSIMILE (FAX) No.: _____

to the parties addressed as follows:

**JAMES D. BREWER
1755 NOVATO BLVD, G1
NOVATO, CA 94949**

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on **August 23, 2007** at San Francisco, California.

/s/ Kathy Tat

**KATHY TAT
Legal Assistant**